REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE CITY TREASURER OF TAGUIG CITY, MR. VOLTAIRE L. ENRIQUEZ, AND THE CITY GOVERNMENT OF TAGUIG CITY, REPRESENTED BY HON. MAYOR LINO CAYETANO,
Petitioners,

CTA EB NO. 3031
(CTA AC No. 277)
(RTC Civil Case No. 826)

- versus -

BELLAGIO ONE CONDOMINIUM ASSOCIATION, INC., BELLAGIO TWO CONDOMINIUM ASSOCIATION, INC., FORBESWOOD HEIGHTS CONDOMINIUM ASSOCIATION, FORBESWOOD PARKLANE CONDOMINIUM ASSOCIATION, INC., UPTOWN RITZ RESIDENCE CONDOMINIUM ASSOCIATION, INC.,
Respondents.

Present:

RINGPIS-LIBAN, *P.J.;*
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

Promulgated:

APR 10 2026 4:20

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DECISION

***FERRER-FLORES, J.*:**

Before the Court *En Banc* is the **Petition for Review (Re: Decision dated 18 April 2024 and Resolution dated 05 November 2024 of the Special First Division, Court of Tax Appeals)**[1] [**Petition for Review**] filed by petitioners, **City Treasurer of Taguig City, Mr. Voltaire L. Enriquez,** and the **City Government of Taguig City, represented by Hon. Mayor**

[1] *Rollo*, pp. 43 to 58.

Lino Cayetano, against respondents **Bellagio One Condominium Association, Inc., Bellagio Two Condominium Association, Inc., Forbeswood Heights Condominium Association, Forbeswood Parklane Condominium Association, Inc., Uptown Ritz Residence Condominium Association, Inc.**, on December 11, 2024 via registered mail and received by this Court on December 16, 2024, assailing the Decision dated April 18, 2024 (assailed Decision)[2] and the Resolution dated November 5, 2024 (assailed Resolution),[3] promulgated by the Court of Tax Appeals (CTA) Special First Division (Court in Division).[4]

The dispositive portions of the assailed Decision and assailed Resolution read, as follows:

Assailed Decision:

> **WHEREFORE**, the Court RESOLVES to:
>
> 1. **PARTIALLY GRANT** the Petition for Review (under Rule 4, Section 3 of the Revised Rules of the Court of Tax Appeals), filed by Bellagio One Condominium Association, In., Bellagio Two Condominium Association, Inc., Forbeswood Heights Condominium Association, Inc., Forbeswood Parklane Condominium Association, Inc. and Uptown Ritz Residence Condominium Association, Inc.
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> 2. **AFFIRM** the assailed Orders dated September 1, 2022 and October 3, 2022, both rendered by the Regional Trial Court, Branch 271 of Taguig City in Civil Case No. 826, only with respect to the refund claims pertaining to Local Business Tax for 2020 is concerned.
>
> 3. **REVERSE** the assailed Orders dated September 1, 2022 and October 3, 2022, both rendered by the Regional Trial Court, Branch 271 of Taguig City in Civil Case No. 826, only with respect to the refund claims pertaining to Local Business Tax for 2021 is concerned.
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> 4. **REMAND** the case to the Regional Trial Court, Branch 271 of Taguig City in Civil Case No. 826, for further proceedings on the merits of the refund claims pertaining to Local Business Taxes for 2021.

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2 *Rollo*, pp. 62 to 78. Penned by Hon. Associate Justice Marian Ivy F. Reyes-Fajardo and concurred in by (Ret.) Associate Justice Catherine T. Manahan, with Concurring and Dissenting Opinion of (Ret.) Presiding Justice Roman G. Del Rosario.

3 *Rollo*, pp. 87 to 92. Penned by Hon. Associate Justice Marian Ivy F. Reyes-Fajardo and concurred in by (Ret.) Associate Justice Catherine T. Manahan, with (Ret.) Presiding Justice Roman G. Del Rosario reiterating his Concurring and Dissenting Opinion.

4 Composed of Presiding Justice Roman G. Del Rosario, Associate Justice Catherine T. Manahan, and Associate Justice Marian Ivy F. Reyes-Fajardo.

5. **DISMISS** the case insofar as petitioners' claims for refund pertaining to environmental impact fee, and business plate/sticker fee for 2020 and 2021 are concerned, for lack of jurisdiction.

SO ORDERED.

Assailed Resolution:

WHEREFORE, the parties' respective Motions for Partial Reconsideration of the Decision promulgated on April 18, 2024 are **DENIED** for lack of merit.

SO ORDERED.

In the instant *Petition for Review*, petitioners pray for the Court to: (1) reverse and set aside the assailed Decision and the assailed Resolution; (2) grant the petition; and, (3) hold respondents liable for the payment of local business taxes (LBT) for taxable year (TY) 2021.

THE PARTIES

Petitioner City Government of Taguig, represented by its Mayor, Lino Cayetano, is a local government unit (LGU) which implements and enforces Municipal Ordinance No. 24, s. of 1993, otherwise known as "The Revenue Code of Taguig," as amended. It may be served with summons, pleadings, and other legal processes at Taguig City Hall, Gen. A. Luna Street, Taguig City.[5]

Petitioner Voltaire L. Enriquez, on the other hand, is suing in his capacity as Treasurer of Taguig City and, as such, is authorized, among others, to act upon and decide claims for refunds and/or tax credit of illegally and erroneously collected local business taxes. He may be served with summons, pleadings, and other legal processes at Taguig City Hall, Gen. A. Luna Street, Taguig City.[6]

Respondents are condominium corporations duly organized and existing under the laws of the Philippines, with principal office addresses at 1 Forbestown Road cor. Burgos Circle, Forbestown Center, Fort Bonifacio Taguig City; 2 Forbestown Road cor. Burgos Circle, Forbestown Center, Fort Bonifacio Taguig City; M.L. Quezon St., San Miguel, Taguig City; Forbeswood Parklance Condominium Building, Block 2 Lot 1, West Crescent

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5 Par. 3, Decision dated April 18, 2023, *Rollo*, p. 64.
6 Par. 4, *Id.*

Park Road, Bonifacio Global City, Taguig City; and, 36th St. cor. 8th Ave., Bonifactio Global City, Taguig City, respectively.[7]

THE FACTS

The facts as found by the Court in Division are as follows:

On January 6, 7, 15, 16, and 17, 2020, respondent [herein petitioner] City Treasurer of Taguig separately issued Billing Statements, requiring petitioners [herein respondents] to pay contractor (condominium association), environmental impact fee, mayor's permit fee, sanitary inspection fee, medical/health fee, building inspection fee, electrical inspection fee, plumbing inspection fee, mechanical inspection fee, fire permit fee, sticker, form fee, sign board, Fire Code Republic Act (RA) No. 9514, and cedula corporation, relative to the renewal of business permits for 2020 with respondent City Government of Taguig.

Petitioners [herein respondents] paid said billing statements the details of which are as follows:

Name of Taxpayer	Amount Paid	Date Paid
Bellagio One	₱304,817.75	January 15, 2020
Forbeswood Parklane	₱432,681.74	January 15, 2020
Bellagio Two	₱479,311.61	January 17, 2020
Forbeswood Heights	₱1,745,945.38	January 20, 2020
Uptown Ritz Residence	₱193,695.76	January 20, 2020

On January 6, 8, 9, 13, and 15, 2021, respondent [herein petitioner] City Treasurer of Taguig, separately issued Billing Statements, requiring petitioners [herein respondents] to pay contractor (condominium association), environmental impact fee, mayor's permit fee, sanitary inspection fee, medical/health fee, building inspection fee, electrical inspection fee, plumbing inspection fee, mechanical inspection fee, fire permit fee, sticker, form fee, sign board, Fire Code RA No. 9514, and cedula corporation, relative to the renewal of their business permits for 2021 with respondent [herein petitioner] City Government of Taguig.

Name of Taxpayer	Amount Paid	Date Paid
Bellagio One	₱304,817.75	January 12, 2020
Forbeswood Parklane	₱1,406,457.16	January 12, 2020
Bellagio Two	₱310,390.85	January 13, 2020
Forbeswood Heights	₱287,399.83	January 15, 2020
Uptown Ritz Residence	₱240,066.18	January 18, 2020

On January 14, 2021, petitioners [herein respondents] Bellagio One, Bellagio Two, and Forbeswood Parklane, separately filed with respondent [herein petitioner] City Treasurer of Taguig, their formal written claims for refund in accordance with Section 196 of Republic Act No. 7160, otherwise

[7] Par. 2, Decision dated April 18, 2024, *Rollo*, p. 63.

known as the Local Government Code (LGC) of 1991, impugning the local business tax (LBT), environmental impact fee, and business plate/sticker fee for 2020 and requesting for refund of the LBT, environmental impact fee, and business plate/sticker fee it paid for 2020.

On January 17, 2022, petitioners [herein respondents] Bellagio One, Bellagio Two, and Forbeswood Parklane separately filed with respondent [herein petitioner] City Treasurer of Taguig, their formal written claims for refund, impugning the LBT, environmental impact fee, and business plate/sticker fee and requesting for a refund of LBT, environmental impact fee, and business plate/sticker fee if paid for 2021.

On January 18, 2022, petitioners [herein respondents] Uptown Ritz Residence and Forbeswood Heights separately filed with respondents [herein petitioners], their formal written claims for refund, impugning the LBT, environmental impact fee, and business plate/sticker fee and requesting for a refund of LBT, environmental impact fee, and business plate/sticker fee it paid for 2020 and 2021.

On February 3, 2022, petitioners [herein respondents] filed an appeal before the RTC-Taguig, docketed as Civil Case No. 826. Their judicial recourse was on account of respondent [herein petitioner] City Treasurer of Taguig's inaction on their written claims for refund.

On May 25, 2022, respondents filed [herein petitioners] an Answer with Motion to Dismiss (Lack of Jurisdiction Over the Subject Matter of the Claim and Barred by Statute of Limitations), to which petitioners [herein respondents] filed their Opposition to Answer with Motion to Dismiss on May 31, 2022.

On September 1, 2022, the RTC-Taguig issued the assailed Order, the dispositive portion of which states:

> **ALL THE FOREGOING CONSIDERED**, the Motion to Dismiss is hereby **GRANTED**. The instant case is hereby **DISMISSED**.
>
> **SO ORDERED.**

On September 21, 2022, petitioners [herein respondents] filed their Motion for Reconsideration (of the Order dated 01 September 2022), to the assailed Order dated September 1, 2022 to which respondents [herein respondents] posted their Comment/Opposition (To Plaintiff's Motion for Reconsideration of the Order dated 01 September 2022) on October 3, 2022.

On even date, the RTC-Taguig rendered the equally assailed Order, denying petitioners' [herein respondents] Motion for Reconsideration, as follows:

> **FOREGOING CONSIDERED**, the ***Motion for Reconsideration*** is hereby ***DENIED***. The Order of **September 1, 2022, STANDS.**

> **SO ORDERED.**
>
> On November 2, 2022, petitioners [herein respondents] filed a Petition for Review (under Rule 4, Section 3 of the Revised Rules of the Court of Tax Appeals) before the Court in Division, seeking the: (1) annulment of RTC-Taguig's Orders; (2) refund of the amounts, representing the LBT, environmental impact fee, and business plate/sticker fee that they allegedly paid; and (3) payment of attorney's fees in the amount of ₱200,000.00, litigation expenses and cost of suit.

On April 18, 2024, the Court in Division promulgated the assailed Decision. Both parties, thereafter, filed their respective *Motions for Partial Reconsideration*,[8] which the Court in Division denied for lack of merit in the assailed Resolution.

On November 26, 2024, petitioners filed a *Motion for Extension of Time to File Petition for Review (Re: Decision dated 18 April 2024 and Resolution dated 05 November 2024 of the Special First Division)*[9] [*Motion for Extension*] praying that they be given until December 11, 2024 to file their *Petition for Review*.

The *Motion for Extension* was granted by the Court in the Minute Resolution dated November 28, 2024.[10]

Petitioners filed via registered mail the present *Petition for Review* within the extension granted by the Court.

Thereafter, respondents filed their *Comment [to the Petition for Review dated 10 December 2024]*.[11]

The present case was submitted for decision on April 10, 2025.[12]

THE ISSUE

The lone issue submitted for the Court's resolution is whether respondents' judicial claims for refund and/or credits were timely filed.

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8 *Motion for Partial Reconsideration (of the Decision dated 18 April 2024)* filed by respondents on May 9, 2024, Division Docket, pp. 263 to 274; *Motion for Partial Reconsideration (of the Honorable Court's Decision dated 18 April 2024)* filed by petitioners on May 14, 2024, Division Docket, pp. 291 to 298.

9 *Rollo*, pp. 1 to 5.

10 *Rollo*, p. 41.

11 *Rollo*, pp. 98 to 109.

12 *Rollo*.

THE ARGUMENTS

Petitioners submit that respondents prematurely filed their judicial claims before the Regional Trial Court (RTC) without waiting for the City Treasurer's decision on their protest or, in the alternative, the lapse of the 60-day period provided by law. According to them, the case was, thus, dismissible.

Petitioners also argue that, while Section 196 of the Local Government Code (LGC) is applicable in this case, the prescriptive period under Section 195 of the LGC must also be complied with. Petitioners also cite the case of *City of Manila vs. Cosmos Bottling Corporation*[13] (*Cosmos*) to support this argument.

Respondents, on the other hand, insist that their judicial claims for refund were filed on time before the RTC.

According to respondents, it is Section 196 of the LGC which applies in the instant case. In the said provision, there is no prescribed period within which the local treasurer must decide the protest filed before him. Respondents, thus, maintain that petitioners are incorrect.

Respondents further aver that *Cosmos* is not on all fours with the present case and the Supreme Court's ruling therein, therefore, is not applicable.

THE COURT EN BANC'S RULING

Petitioners' *Petition for Review* lacks merit.

The Court En Banc has jurisdiction over the instant Petition

Section 7(a)(3) of Republic Act (R.A.) No. 1125[14] confers exclusive appellate jurisdiction upon the CTA to review by appeal decisions, orders, or resolutions of the RTC in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction, *viz*:

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[13] G.R. No. 196681, June 27, 2018.
[14] An Act Creating the Court of Tax Appeals.

SEC. 7. *Jurisdiction.* – The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

xxx xxx xxx

(3) Decisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction;

Relatedly, Section 2(a)(3), Rule 4 and Section 3(b), Rule 8 of the Revised Rules of the CTA (RRCTA) read:

RULE 4
JURISDICTION OF THE COURT

SEC. 2. *Cases within the jurisdiction of the Court en banc.* – the Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(b) Decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over:

xxx xxx xxx

(2) Local tax cases decided by the Regional Trial Courts in the exercise of their original jurisdiction;
xxx

RULE 8
PROCEDURE IN CIVIL CASES

xxx xxx xxx

SECTION 3. *Who May Appeal; Period to File Petition.* —

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may **appeal** to the Court by filing before it a petition for review **within fifteen days from receipt of a copy of the questioned** decision or **resolution**. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. *(Emphasis supplied)*

Based on the foregoing, a party adversely affected by a resolution of Division of the Court on a motion for reconsideration has 15 days within which to appeal by filing a petition for review before the CTA *En Banc*.

Considering that the instant *Petition for Review* was posted within the extended period granted by the Court in the Minute Resolution dated November 28, 2024,[15] the same was timely filed and the Court has jurisdiction over the same.

We now proceed to the merits of the case.

Respondents' judicial claims for refund for TY 2021 were timely filed

In the assailed Decision, the Court in Division held that respondents' judicial claims for TY 2020 were filed out of time before the RTC. Consequently, the RTC did not acquire jurisdiction over the said claims. The judicial claims for TY 2021, on the other hand, were timely filed in accordance with Section 196 of the LGC. The claims for TY 2021, thus, were remanded by the Court in Division to the RTC for the determination of the merits thereof.

Petitioners insist that respondents prematurely filed their judicial claims for refund for TY 2020 and TY 2021 as the latter did not wait for the City Treasurer's decision on their administrative claims. They maintain that, under Section 195 of the LGC, respondents should have waited for the City Treasurer to decide the said claims or the lapse of the 60-day period to decide before filing the Petition for Review before the RTC.

Petitioners are mistaken.

Sections 195 and 196 of the LGC read:

> SECTION 195. *Protest of Assessment.* – When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and

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[15] *Rollo*, p. 41.

> executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60)-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.
>
> SECTION 196. *Claim for Refund of Tax Credit.* – No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the local treasurer. No case or proceedings hall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

Pursuant to the foregoing provisions, Section 195 of the LGC provides that if the local treasurer or his authorized representative finds that the proper taxes, charges, or fees have not been paid, a formal assessment must be served indicating the type and amount of the deficiency, including surcharges, interests, or penalties. Upon receiving this assessment, the taxpayer has the right to lodge a written protest, which the treasurer must act upon within 60 days. Should the treasurer render a decision—or fail to do so within the prescribed period—the taxpayer is required to seek judicial recourse within 30 days from receipt of the decision or from the expiration of the period to decide.

Section 196 of the LGC, on the other hand, provides that when a taxpayer asserts that a tax, fee, or charge has been erroneously paid, the taxpayer may file an administrative claim for refund with the local treasurer within two years from the date of payment. The corresponding judicial action, moreover, must be instituted in Court before the expiration of the same two-year period.

The key factor in determining whether Section 195 or 196 of the LGC is applicable hinges on the LGU's basis for the collection of the tax. To put it differently, Section 195 finds application in cases where a tax assessment is issued to the taxpayer, thereby presupposing the existence of a valid tax assessment. On the other hand, Section 196 assumes relevance in instances where no such assessment exists.[16]

[16] *Hon. Lourdes R. Jose vs. Tigerway Facilities and Resources, Inc.*, G.R. No. 247331, February 26, 2024.

Simply stated, Section 195 of the LGC contemplates the **existence of a valid assessment** which is being protested by the taxpayer, whereas Section 196 of the LGC governs claims for refund or credit of local taxes, fees, or charges that have been erroneously paid.

In *Cosmos*, the Supreme Court explained that the application of Section 195 of the LGC is triggered by an assessment made by the local treasurer or his duly authorized representative for nonpayment of the correct taxes, fees, or charges.

As aptly found by the Court in Division, the Billing Statements issued to respondents do not constitute valid assessments within the contemplation of Section 195 of the LGC.

In the case of *Luz R. Yamane, in her capacity as the City Treasurer of Makati City vs. BA Lepanto Condominium Corporation*,[17] the Supreme Court held:

> Ostensibly, the notice of assessment, which stands as the first instance the taxpayer is **officially made aware of the pending tax liability**, should be **sufficiently informative to apprise the taxpayer the legal basis of the tax.** Section 195 of the Local Government Code does not go as far as to expressly require that the notice of assessment specifically cite the provision of the ordinance involved but **it does require that it state the nature of the tax, fee or charge, the amount of deficiency, surcharges, interests and penalties.**

An examination of the various Billing Statements[18] issued by petitioners to respondents show that they fail to satisfy the essential requisites of a formal assessment. They were not issued upon the local treasurer's finding that respondents failed to pay the proper taxes, fees, or charges. They were issued in connection with the renewal of respondents' business permit and not as a definitive determination of tax liability. The Billing Statements, moreover, merely set forth a tabulation of the taxes and fees supposedly owed by respondents and fail to identify the legal basis authorizing the imposition of such taxes and fees. Consequently, Section 195 of the LGC finds no application.

Considering that it is Section 196 of the LGC that finds application in this case, the following dates are relevant as determined by the Court in Division:

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17 G.R. No. 154993, October 25, 2005.

18 Annexes "HH", "JJ", "LL", "OO", "QQ", "SS", "UU", and "XX", *Complaint*, RTC Docket, Vol. 1, pp. 272, 274, 276, 279, 281, 283, 285, and 288.

TY 2020				
Taxpayer	**Date of Payment**	**Last day to File**	**Date of Administrative Claim**	**Date of Judicial Claim**
Bellagio One Condominium Association, Inc.	January 15, 2020	January 15, 2022	January 14, 2020	February 3, 2022
Bellagio Two Condominium Association, Inc.	January 15, 2020	January 15, 2022	January 14, 2020	February 3, 2022
Forbeswood Parklane Condominium Association Inc.	January 17, 2020	January 17, 2022	January 14, 2020	February 3, 2022
Forbeswood Heights Condominium Association	January 20, 2020	January 20, 2022	January 18, 2020	February 3, 2022
Uptown Ritz Residence Condominium Association, Inc.	January 20, 2020	January 20, 2022	January 18, 2020	February 3, 2022

TY 2021				
Taxpayer	**Date of Payment**	**Last day to File**	**Date of Administrative Claim**	**Date of Judicial Claim**
Bellagio One Condominium Association, Inc.	January 12, 2021	January 12, 2023	January 17, 2022	February 3, 2022
Bellagio Two Condominium Association, Inc.	January 15, 2021	January 15, 2023	January 17, 2022	February 3, 2022
Forbeswood Parklane Condominium Association Inc.	January 13, 2021	January 13, 2023	January 17, 2022	February 3, 2022
Forbeswood Heights Condominium Association	January 12, 2021	January 12, 2023	January 18, 2022	February 3, 2022
Uptown Ritz Residence Condominium Association, Inc.	January 18, 2021	January 18, 2023	January 18, 2022	February 3, 2022

Based on the tables above, the Court in Division correctly held that respondents' judicial claims for refund for TY 2020 were filed beyond the mandatory two-year period, while their judicial claims for TY 2021 were timely filed pursuant to Section 196 of the LGC.

According to petitioners, *Cosmos* instructs that once an assessment is issued, a taxpayer cannot bypass the procedure under Section 195 of the LGC by paying the assessment and thereafter seeking a refund under Section 196 of the same Code. The law requires that the taxpayer first assail the validity or correctness of the assessment in the manner and within the period prescribed in Section 195 of the LGC.

Petitioners are correct on this score. Their position, however, ultimately fails. To reiterate, no assessment was issued by the Local Treasurer in the instant case. The Billing Statements issued in connection with respondents' business permit renewal do not amount to assessments contemplated under the law and jurisprudence. To be clear, a simple listing of a schedule of sums does not, in itself, constitute an assessment. Hence, invocation of the applicability of Section 195 of the LGC is specious.

Absent an assessment, therefore, the procedural bar invoked by petitioners finds no application. Respondents timely availed themselves of the remedy under Section 196 of the LGC with respect to their judicial claims for TY 2021, whereas their claims for TY 2020 were filed out of time.

ACCORDINGLY, in light of the foregoing, the **Petition for Review** is **DENIED** for lack of merit. The assailed Decision and Resolution dated April 18, 2024 and November 5, 2024 respectively, both rendered by the Special First Division in CTA AC Case No. 277, are **AFFIRMED**.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice